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On May 23, 2007

TOWNSEND and TOWNSEND and CREW LLP

By: Leri Meiri

**AMENDMENT UNDER 37 CFR 1.116
EXPEDITED PROCEDURE –
EXAMINING GROUP 1773**

PATENT

Attorney Docket No.: 16869G-086800US

Client Ref. No.: 340201353US01

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:

Tetsuya KANBE et al.

Application No.: 10/656,746

Filed: September 4, 2003

For: MAGNETIC RECORDING
MEDIUM AND MAGNETIC
RECORDING APPARATUS

Customer No.: 20350

Confirmation No.: 9055

Examiner: Holly C. Rickman

Technology Center/Art Unit: 1773

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EXPEDITED PROCEDURE
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Sir:

In response to the Final Office Action mailed March 20, 2007 in connection with the above-referenced patent application, please enter the following amendments and remarks:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.